

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

In re: BEHREND, JEROME TILLMAN                      §     Case No. 18-40205  
   §  
   §  
   §  
Debtor(s)

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY  
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

Erik Ahlgren, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$2,000.00</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>\$2,000.00</u>
Total Distributions to Claimants: <u>\$13,692.92</u>	Claims Discharged Without Payment: <u>\$9,823.27</u>
Total Expenses of Administration: <u>\$7,807.08</u>	

3) Total gross receipts of \$21,500.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$21,500.00 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$0.00	\$0.00	\$0.00	\$0.00
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	\$0.00	\$7,807.08	\$7,807.08	\$7,807.08
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	\$0.00	\$0.00	\$0.00	\$0.00
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	\$45,000.00	\$0.00	\$0.00	\$0.00
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	\$59,823.27	\$1,000,000.00	\$1,000,000.00	\$13,692.92
<b>TOTAL DISBURSEMENTS</b>	\$104,823.27	\$1,007,807.08	\$1,007,807.08	\$21,500.00

4) This case was originally filed under chapter 7 on 01/24/2018. The case was pending for 39 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 04/25/2021

By: /s/ Erik Ahlgren  
Trustee

**STATEMENT** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
Life Estate Interest In Nobles County Farmland	1210-000	\$21,500.00
<b>TOTAL GROSS RECEIPTS</b>		<b>\$21,500.00</b>
<sup>1</sup> The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.		

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
None			

**EXHIBIT 3 - SECURED CLAIMS**

Claim NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None						

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee, Fees - Erik Ahlgren	2100-000	NA	\$2,900.00	\$2,900.00	\$2,900.00
Trustee, Expenses - Erik Ahlgren	2200-000	NA	\$238.90	\$238.90	\$238.90
Attorney for Trustee Fees - Ahlgren Law Office, PLLC	3110-000	NA	\$2,378.00	\$2,378.00	\$2,378.00
Banking and Technology Service Fee - Metropolitan Commercial Bank	2600-000	NA	\$29.78	\$29.78	\$29.78
Other State or Local Taxes (post- petition) - MINNESOTA REVENUE	2820-000	NA	\$78.00	\$78.00	\$78.00
Accountant for Trustee Fees (Other Firm) - Pickett & Demuth, LTD	3410-000	NA	\$285.00	\$285.00	\$285.00
On-line Auctioneer/Liquidator for Trustee Fees - BKAssets.com LLC	3630-000	NA	\$1,599.50	\$1,599.50	\$1,599.50
On-line Auctioneer/Liquidator for Trustee Expenses - BKAssets.com LLC	3640-000	NA	\$297.90	\$297.90	\$297.90
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		<b>NA</b>	<b>\$7,807.08</b>	<b>\$7,807.08</b>	<b>\$7,807.08</b>

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
N/F	Child Support Nicollet County	5600-000	\$45,000.00	NA	NA	NA
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			<b>\$45,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	THOMAS BEHRENDTS	7100-000	\$50,000.00	\$1,000,000.00	\$1,000,000.00	\$13,692.92
N/F	Capital One HQ	7100-000	\$4,000.00	NA	NA	NA
N/F	Center for Restorative Justice	7100-000	\$775.00	NA	NA	NA
N/F	Commerce Drive Dental Group	7100-000	\$95.00	NA	NA	NA
N/F	Strootman Law Office	7100-000	\$2,953.27	NA	NA	NA
N/F	Wells Fargo	7100-000	\$2,000.00	NA	NA	NA
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			<b>\$59,823.27</b>	<b>\$1,000,000.00</b>	<b>\$1,000,000.00</b>	<b>\$13,692.92</b>

**Form 1**

**Individual Estate Property Record and Report  
Asset Cases**

Exhibit 8

Page: 1

**Case No.:** 18-40205

**Case Name:** BEHREND, JEROME TILLMAN

**Trustee Name:** (430230) Erik Ahlgren

**Date Filed (f) or Converted (c):** 01/24/2018 (f)

**§ 341(a) Meeting Date:** 03/15/2018

**For Period Ending:** 04/25/2021

**Claims Bar Date:** 01/27/2020

1 Asset Description (Scheduled And Unscheduled (u) Property)  Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=\$554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 1964 Starcraft Entire property value: \$200.00	200.00	0.00		0.00	FA
2 post cards	300.00	0.00		0.00	FA
3 fishing tackle and rods	300.00	0.00		0.00	FA
4 Regular clothing	200.00	0.00		0.00	FA
5 Cash	500.00	0.00		0.00	FA
6 Anticipated Tax Refund: Federal	500.00	0.00		0.00	FA
7 Life Estate Interest In Nobles County Farmland (u)	21,500.00	21,500.00		21,500.00	FA
<b>7</b> Assets Totals (Excluding unknown values)	<b>\$23,500.00</b>	<b>\$21,500.00</b>		<b>\$21,500.00</b>	<b>\$0.00</b>

**Form 1**

**Individual Estate Property Record and Report  
Asset Cases**

Exhibit 8

Page: 2

**Case No.:** 18-40205

**Case Name:** BEHRENDTS, JEROME TILLMAN

**For Period Ending:** 04/25/2021

**Trustee Name:** (430230) Erik Ahlgren

**Date Filed (f) or Converted (c):** 01/24/2018 (f)

**§ 341(a) Meeting Date:** 03/15/2018

**Claims Bar Date:** 01/27/2020

**Major Activities Affecting Case Closing:**

3-16-18 Ordered O & E on Nobles County Farmland- Tripp Abstract  
3-16-18 filed atty app and emailed to ust  
4-12-18 rec O & E  
4-14-18 trustee email to DA  
4-15-18 filed atty app and emailed to ust-filed withdrawal- duplicate atty app  
5-14-18 filed motions a) to extend deadline to object to discharge and b) turnover motion; hearing 6-13-18 at 10:30 am  
5-14-18 mailed correspondence to Mavis Behrends and Mary Schultz  
5-18-18 trustee conversation with Mary Schultz and followup email re value of debtors life estate interest  
6-17-18 trustee email to DA turnover order and information ordered to be produced  
6-17-18 trustee followup email for proof of Mavis DOB  
6-22-18 DA assistant reply to trustee- have not been able to get a hold of client  
10-31-18 call to DA office re tax returns, leases etc. left message  
11-1-18 filed motion for 2004 exam; hearing 12-5-18 at 9:30am  
11-9-18 email to DA re mailing address for debtor; email to John Lamey if he can contact his client for current mailing address of Mary Schulz  
11-9-18 emailed motion to Mary Schultz and asked for current mailing address  
11-20-18 email from DA office- unable to reach debtor  
11-20-18 rec debtor's mailing address from Mary Schultz, her brother/debtor- same address that motion was mailed to .  
1-18-19 email to Patrick Moore, representing Mary Schultz, requesting dates Ms. Schultz is available for deposition. email to DA with Notice of Subpoena and M. Behrends subpoena, mail to debtor  
1-18-19 Mailed subpoena to Mavis Behrends, including check for witness fee and mileage  
3-27-19 rec information requested in subpoena  
10-21-19 email to T re sale of life estate interest of debtor.  
10-21-19 T email to Thomas Behrends providing documents relating to land and inquiring if he is leasing the farmland and if interested in purchasing life estate interest  
10-21-19 T email to Dave Birdsell of BK assets re valuation of life estate interest  
10-24-19 T email to Thomas Behrends re claims and if he would purchase the life estate interest would there be a dividend paid on his claim. T indicated that there is a 45K child support claim listed in petition which is priority  
11-10-19 filed app to employ BK Assets and emailed to ust  
5-28-2020 T/C with Thomas Behrends re life estate. T reply email asking for copy of lease  
8-13-2020 filed notice of sale of life estate  
8-17-2020 T/C with Mary Schultz re Notice of sale; emailed Mary copy of May 2018 email correspondence from Trustee re life estate  
9-23-2020 Trustee conducted telephone auction of life estate  
9-25-2020 filed amended notice of sale re life estate  
10-22-2020 email to J Lamey re passing of objection deadline, remittance of payment, trustee deed and certificate of sale  
10-29-2020 ordered certificate of sale from clerks office  
11-2-2020 mailed trustee's deed and certificate of sale to John Lamey  
11-2-2020 emailed employment app to accountant  
11-3-2020 filed acct app and emailed to ust  
12-7-2020 filed accountant fee app  
12-15-2020 filed atty fee app

**Initial Projected Date Of Final Report (TFR):** 06/30/2019

**Current Projected Date Of Final Report (TFR):** 12/15/2020 (Actual)

## Form 2

Exhibit 9

Page: 1

## Cash Receipts And Disbursements Record

Case No.: 18-40205

Trustee Name:

Erik Ahlgren (430230)

Case Name: BEHREND, JEROME TILLMAN

Bank Name:

Metropolitan Commercial Bank

Taxpayer ID #: \*\*\_\*\*\*8924

Account #:

\*\*\*\*\*3392 Checking

For Period Ending: 04/25/2021

Blanket Bond (per case limit): \$37,979,000.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
11/02/20	{7}	Land Holdings of Minnesota	life estate	1210-000	21,500.00		21,500.00
11/30/20		Metropolitan Commercial Bank	Bank and Technology Services Fees	2600-000		29.78	21,470.22
12/03/20	101	MINNESOTA REVENUE	EIN 85- , Form M2 for the year ended 11/30/2020	2820-000		78.00	21,392.22
02/23/21	102	Erik Ahlgren	Combined trustee compensation & expense dividend payments.			3,138.90	18,253.32
		Erik Ahlgren	Claims Distribution - Tue, 12-15-2020 \$2,900.00	2100-000			
		Erik Ahlgren	Claims Distribution - Tue, 12-15-2020 \$238.90	2200-000			
02/23/21	103	Ahlgren Law Office, PLLC	JEROME T. BEHREND18-40205Distribution payment - Dividend paid at 100.00% of \$2,378.00; Claim # ; Filed: \$2,378.00 1655	3110-000		2,378.00	15,875.32
02/23/21	104	Pickett & Demuth, LTD	JEROME T. BEHREND18-40205Distribution payment - Dividend paid at 100.00% of \$285.00; Claim # ; Filed: \$285.00	3410-000		285.00	15,590.32
02/23/21	105	BKAssets.com LLC	Combined payments for claim number ,			1,897.40	13,692.92
		BKAssets.com LLC	Claims Distribution - Tue, 12-15-2020 \$1,599.50	3630-000			
		BKAssets.com LLC	Claims Distribution - Tue, 12-15-2020 \$297.90	3640-000			
02/23/21	106	THOMAS BEHREND	JEROME T. BEHREND18-40205Distribution payment - Dividend paid at 1.37% of \$1,000,000.00; Claim # 1; Filed: \$1,000,000.00	7100-000		13,692.92	0.00

## COLUMN TOTALS

21,500.00

21,500.00

\$0.00

Less: Bank Transfers/CDs

0.00

0.00

## Subtotal

21,500.00

21,500.00

Less: Payments to Debtors

0.00

## NET Receipts / Disbursements

21,500.00

21,500.00



**Form 2**

Exhibit 9

Page: 2

**Cash Receipts And Disbursements Record**

**Case No.:** 18-40205 **Trustee Name:** Erik Ahlgren (430230)  
**Case Name:** BEHRENDTS, JEROME TILLMAN **Bank Name:** Metropolitan Commercial Bank  
**Taxpayer ID #:** \*\*\_\*\*\*8924 **Account #:** \*\*\*\*\*3392 Checking  
**For Period Ending:** 04/25/2021 **Blanket Bond (per case limit):** \$37,979,000.00  
**Separate Bond (if applicable):** N/A

<b>TOTAL - ALL ACCOUNTS</b>	<b>NET DEPOSITS</b>	<b>NET DISBURSEMENTS</b>	<b>ACCOUNT BALANCES</b>
*****3392 Checking	\$21,500.00	\$21,500.00	\$0.00
	<b>\$21,500.00</b>	<b>\$21,500.00</b>	<b>\$0.00</b>